

## Special Revenue Funds

Special Revenue Funds account for specific revenue sources (other than for Capital Projects, Trust, and Higher Education Funds) that are legally restricted for specified purposes. The State uses the following Special Revenue Funds:

**Departmental General Operating Fund.** This fund accounts for resources that are part of a particular State agency's General Fund but are not part of the State's General Fund. These resources include significant amounts of Federal grant receipts.

**Education Improvement Act Fund.** This fund accounts for the special additional 1% sales tax levied to be used exclusively for improvements in elementary and secondary education, including academic loans for future teachers.

**Children's Education Endowment Fund.** This fund accounts for low-level radioactive waste fees collected from the Barnwell waste facility that are not required to be deposited to the General Fund or remitted to Barnwell County. These funds are to be used for public school facilities assistance and higher education scholarship grants.

**Repair, Maintenance, and Renovation Fund.** This fund accounts for State bond proceeds and other permanent improvement project resources to be expended for approved repair, maintenance, renovation, and alteration projects.

**Waste Management Fund.** This fund accounts for fees collected from consumers, generators of solid and hazardous wastes, and owners and operators of solid waste and hazardous waste storage facilities. These fees must be used for the purposes set forth in the State's Solid Waste Policy and Management Act of 1991 and to cover the State's costs in governmental actions involving uncontrolled hazardous waste sites.

**Department of Transportation Special Revenue Fund.** This fund accounts for the various gasoline taxes, fees, fines, and Federal grant resources used by the Department of Transportation for its general operations. These operations include highway maintenance and repair as well as most of the administrative activities of the Department.

**Local Government Infrastructure Fund.** This fund accounts for grants, loans, and other financial assistance to local governments for infrastructure purposes. It is funded by certain motor fuel taxes, Federal funds, and transfers from other funds. The South Carolina Transportation Infrastructure Bank is accounted for within this fund.

**Accommodations and Local Option Sales Tax Fund.** This fund accounts for: (1) a special additional 2% sales tax on the gross proceeds on the rental of transient accommodations and (2) a special 1% sales tax applicable in some localities within the State. The State allocates these revenues to counties and municipalities in accordance with State law.

**Energy Settlement Fund.** Revenues received from court-ordered settlements resulting from oil overcharges by various oil companies are accounted for in this fund. These resources must be used for energy-related programs designed to benefit all categories of the State's petroleum product consumers.

**Omnibus Crime Fund.** This fund accounts for court fees remitted to the State by local court systems under the Omnibus Crime Act of 1985. These fees must be used for certain programs administered by the Department of Probation, Parole & Pardon Services.

**Medicaid Expansion Fund.** Resources of this fund include county assessments for indigent medical care and a tax on licensed hospitals. The fund was established to provide Medicaid coverage to persons formerly ineligible for such coverage and to provide additional State matching funds for Medicaid.

**Other Special Revenue Funds.** These funds, aggregated for reporting purposes, account for various other revenues which must be used for specific purposes. These include operations of various employment services, water recreation, agricultural boards, forest renewal programs, certain housing programs, and medical and dental scholarships.

# Combining Balance Sheet

## SPECIAL REVENUE FUNDS

June 30, 2000

(Expressed in Thousands)

	Depart- mental General Operating	Education Improve- ment Act	Children's Education Endowment	Repair, Mainte- nance, and Renovation	Waste Manage- ment	Department of Transportation Special Revenue
<b>ASSETS</b>						
Cash and cash equivalents.....	\$ 200,538	\$ 88,952	\$ 67,185	\$ 26,559	\$ 70,481	\$ 179,322
Investments.....	321	—	—	—	—	—
Invested securities lending collateral.....	227	179	998	48	1,013	2,775
Receivables, net:						
Accounts.....	85,912	2,808	1,379	44	967	9,230
Taxes.....	185	51,945	15,218	—	—	29,520
Student loans.....	—	15,780	—	—	—	—
Loans and notes.....	538	—	—	—	—	—
Due from Federal government and other grantors.....	287,827	—	—	1,150	—	47,342
Due from other funds.....	16,360	2,483	13	985	1,568	52,461
Interfund receivables.....	—	—	—	—	—	1,359
Advances to other funds.....	400	—	—	—	—	2,151
Inventories.....	9,267	—	—	—	36	8,785
Other assets.....	50	—	—	—	—	1,831
<b>Total assets.....</b>	<b>\$ 601,625</b>	<b>\$ 162,147</b>	<b>\$ 84,793</b>	<b>\$ 28,786</b>	<b>\$ 74,065</b>	<b>\$ 334,776</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable and accrued liabilities.....	\$ 210,866	\$ 3,434	\$ —	\$ 2,975	\$ 2,061	\$ 80,847
Retainages payable.....	—	—	—	727	—	9,713
Tax refunds payable.....	—	170	—	—	—	377
Intergovernmental payables.....	97,347	3,415	64	—	1,025	—
Due to other funds.....	58,076	1,516	—	595	239	162,475
Due to component units.....	5	—	—	—	—	—
Interfund payables.....	5,761	400	—	—	—	—
Deferred revenues.....	34,844	6,340	—	306	—	6,977
Securities lending collateral.....	227	179	998	48	1,013	2,775
Other liabilities.....	8	14	—	—	—	—
<b>Total liabilities.....</b>	<b>407,134</b>	<b>15,468</b>	<b>1,062</b>	<b>4,651</b>	<b>4,338</b>	<b>263,164</b>
<b>Fund balances:</b>						
Reserved for:						
Inventories.....	9,267	—	—	—	36	8,785
Advances to other funds.....	400	—	—	—	—	2,151
Long-term loans and notes receivable.....	321	11,392	—	—	—	—
Debt requirements.....	—	—	—	—	—	—
School building aid.....	—	27,521	—	—	—	—
Unreserved:						
Designated for capital expenditures.....	—	—	—	—	—	31,624
Designated for scholarships.....	—	18,400	—	—	58	—
Undesignated.....	184,503	89,366	83,731	24,135	69,633	29,052
<b>Total fund balances.....</b>	<b>194,491</b>	<b>146,679</b>	<b>83,731</b>	<b>24,135</b>	<b>69,727</b>	<b>71,612</b>
<b>Total liabilities and   fund balances.....</b>	<b>\$ 601,625</b>	<b>\$ 162,147</b>	<b>\$ 84,793</b>	<b>\$ 28,786</b>	<b>\$ 74,065</b>	<b>\$ 334,776</b>

Local Government Infrastructure	Accommoda- tions and Local Option Sales Tax	Energy Settlement	Omnibus Crime	Medicaid Expansion	Other Special Revenue	Elimina- tions	Totals
\$ 591,405	\$ 48,743	\$ 18,348	\$ 1,985	\$ 8,761	\$ 72,831	\$ —	\$ 1,375,110
—	—	—	—	—	—	—	321
8,969	96	281	—	66	308	—	14,960
7,989	53	266	—	77	394	—	109,119
—	25,842	—	—	—	1,659	—	124,369
—	—	—	—	—	—	—	15,780
363,501	—	155	—	—	6,031	—	370,225
—	—	—	—	—	—	—	336,319
168,962	81	—	11	—	2,132	(200,624)	44,432
200	—	—	—	—	66	(1,625)	—
—	—	—	—	—	69	—	2,620
—	—	—	—	—	—	—	18,088
—	—	—	—	—	—	—	1,881
<b>\$ 1,141,026</b>	<b>\$ 74,815</b>	<b>\$ 19,050</b>	<b>\$ 1,996</b>	<b>\$ 8,904</b>	<b>\$ 83,490</b>	<b>\$ (202,249)</b>	<b>\$ 2,413,224</b>
\$ 17,879	\$ 17	\$ 148	\$ 574	\$ —	\$ 2,849	\$ —	\$ 321,650
—	—	—	—	—	—	—	10,440
—	60	—	—	—	1	—	608
4,565	45,249	54	—	—	5,487	—	157,206
8,733	183	46	484	1,853	598	(200,624)	34,174
—	—	—	—	—	—	—	5
—	—	—	—	—	30	(1,625)	4,566
—	3,640	—	—	—	22	—	52,129
8,969	96	281	—	66	308	—	14,960
—	—	—	—	—	3	—	25
<b>40,146</b>	<b>49,245</b>	<b>529</b>	<b>1,058</b>	<b>1,919</b>	<b>9,298</b>	<b>(202,249)</b>	<b>595,763</b>
—	—	—	—	—	—	—	18,088
—	—	—	—	—	69	—	2,620
339,472	—	155	—	—	5,805	—	357,145
151,100	—	—	—	—	—	—	151,100
—	—	—	—	—	—	—	27,521
—	—	—	—	—	—	—	31,624
—	—	—	—	—	—	—	18,458
610,308	25,570	18,366	938	6,985	68,318	—	1,210,905
<b>1,100,880</b>	<b>25,570</b>	<b>18,521</b>	<b>938</b>	<b>6,985</b>	<b>74,192</b>	<b>—</b>	<b>1,817,461</b>
<b>\$ 1,141,026</b>	<b>\$ 74,815</b>	<b>\$ 19,050</b>	<b>\$ 1,996</b>	<b>\$ 8,904</b>	<b>\$ 83,490</b>	<b>\$ (202,249)</b>	<b>\$ 2,413,224</b>

# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

## SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Depart- mental General Operating	Education Improve- ment Act	Children's Education Endowment	Repair, Maine- nance, and Renovation	Waste Manage- ment
<b>Revenues:</b>					
Taxes:					
Individual income.....	\$ —	\$ —	\$ —	\$ —	\$ —
Retail sales and use.....	670	493,183	—	—	2,042
Other.....	13,867	—	47,687	—	—
Licenses, fees, and permits.....	64,667	—	—	—	24,453
Interest and other investment income.....	1,088	7,236	4,796	155	2,207
Federal.....	3,249,970	49	—	1,587	—
Departmental services.....	148,164	—	—	913	552
Contributions.....	99,570	—	—	—	—
Fines and penalties.....	25,574	—	—	1,340	940
Other.....	64,400	1,095	—	380	89
<b>Total revenues.....</b>	<b>3,667,970</b>	<b>501,563</b>	<b>52,483</b>	<b>4,375</b>	<b>30,283</b>
<b>Expenditures:</b>					
Current:					
General government.....	92,218	7,828	—	5,509	1
Education.....	138,627	26,066	2,239	3,417	—
Health and environment.....	2,328,974	759	—	5,033	19,398
Social services.....	559,705	4,314	—	327	—
Administration of justice.....	70,042	1,972	—	5,406	—
Resources and economic development.....	65,253	—	—	4,195	—
Transportation.....	—	—	—	—	—
Capital outlay.....	—	—	—	—	—
Debt service:					
Principal retirement.....	124	—	—	—	—
Interest and fiscal charges.....	14	—	—	—	—
Intergovernmental.....	497,715	440,763	35,278	—	5,066
<b>Total expenditures.....</b>	<b>3,752,672</b>	<b>481,702</b>	<b>37,517</b>	<b>23,887</b>	<b>24,465</b>
<b>Revenues over (under) expenditures.....</b>	<b>(84,702)</b>	<b>19,861</b>	<b>14,966</b>	<b>(19,512)</b>	<b>5,818</b>
<b>Other financing sources (uses):</b>					
Proceeds from bonds and notes.....	852	—	—	—	—
Operating transfers in.....	112,112	625	35	25,932	250
Operating transfers out.....	(22,670)	(7,303)	(18,677)	(2,593)	(596)
<b>Total other financing sources (uses).....</b>	<b>90,294</b>	<b>(6,678)</b>	<b>(18,642)</b>	<b>23,339</b>	<b>(346)</b>
<b>Revenues and other sources over (under) expenditures and other uses.....</b>	<b>5,592</b>	<b>13,183</b>	<b>(3,676)</b>	<b>3,827</b>	<b>5,472</b>
<b>Fund balances at beginning of year (restated).....</b>	<b>188,574</b>	<b>133,496</b>	<b>87,407</b>	<b>20,308</b>	<b>64,243</b>
<b>Increases (decreases) in reserve for inventories.....</b>	<b>325</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12</b>
<b>Fund balances at end of year.....</b>	<b>\$ 194,491</b>	<b>\$ 146,679</b>	<b>\$ 83,731</b>	<b>\$ 24,135</b>	<b>\$ 69,727</b>

Department of Transportation Special Revenue	Local Government Infrastructure	Accommoda- tions and Local Option Sales Tax	Energy Settle- ment	Omni- bus Crime	Medicaid Expansion	Other Special Revenue	Elimina- tions	Totals
\$ —	\$ 863	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 863
—	—	226,299	—	—	—	—	—	722,194
378,301	18,000	—	—	—	30,721	31,566	—	520,142
—	59,246	—	—	—	—	12,210	—	160,576
17,757	41,288	129	1,012	—	322	2,156	—	78,146
330,070	33,630	—	—	—	—	—	—	3,615,306
37,656	832	—	236	—	—	7,152	—	195,505
—	141,670	—	—	—	7,504	1,845	—	250,589
—	—	—	—	13,323	—	10,597	—	51,774
4,085	42	1	—	21	—	4,544	—	74,657
<b>767,869</b>	<b>295,571</b>	<b>226,429</b>	<b>1,248</b>	<b>13,344</b>	<b>38,547</b>	<b>70,070</b>	<b>—</b>	<b>5,669,752</b>
—	3,683	30	1,194	—	—	29,418	—	139,881
—	—	—	—	—	—	—	—	170,349
—	—	—	—	—	37,214	43	—	2,391,421
—	—	—	—	—	—	4,503	—	568,849
—	—	—	—	14,394	—	151	—	91,965
—	1,576	—	—	—	—	4,405	—	75,429
518,584	—	—	—	—	—	—	—	518,584
527,769	—	—	—	—	—	—	—	527,769
6,605	9,625	—	—	—	—	108	—	16,462
16,699	24,423	—	—	2	—	2	—	41,140
9,500	196,599	223,023	107	—	—	22,297	—	1,430,348
<b>1,079,157</b>	<b>235,906</b>	<b>223,053</b>	<b>1,301</b>	<b>14,396</b>	<b>37,214</b>	<b>60,927</b>	<b>—</b>	<b>5,972,197</b>
<b>(311,288)</b>	<b>59,665</b>	<b>3,376</b>	<b>(53)</b>	<b>(1,052)</b>	<b>1,333</b>	<b>9,143</b>	<b>—</b>	<b>(302,445)</b>
—	310,861	—	—	—	—	—	—	311,713
2,977	8,423	381	—	—	—	2,757	(9,708)	143,784
(5,474)	(469)	(1,965)	(99)	—	(1)	(7,759)	9,708	(57,898)
<b>(2,497)</b>	<b>318,815</b>	<b>(1,584)</b>	<b>(99)</b>	<b>—</b>	<b>(1)</b>	<b>(5,002)</b>	<b>—</b>	<b>397,599</b>
<b>(313,785)</b>	<b>378,480</b>	<b>1,792</b>	<b>(152)</b>	<b>(1,052)</b>	<b>1,332</b>	<b>4,141</b>	<b>—</b>	<b>95,154</b>
<b>385,229</b>	<b>722,400</b>	<b>23,778</b>	<b>18,674</b>	<b>1,990</b>	<b>5,653</b>	<b>70,051</b>	<b>—</b>	<b>1,721,803</b>
<b>168</b>	<b>—</b>	<b>—</b>	<b>(1)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>504</b>
<b>\$ 71,612</b>	<b>\$ 1,100,880</b>	<b>\$ 25,570</b>	<b>\$ 18,521</b>	<b>\$ 938</b>	<b>\$ 6,985</b>	<b>\$ 74,192</b>	<b>\$ —</b>	<b>\$ 1,817,461</b>